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Exhibit 300: Capital Asset Summary
Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview & Summary Information

Date Investment First Submitted: 2009-06-30
Date of Last Change to Activities: 2012-07-23
Investment Auto Submission Date: 2012-02-23
Date of Last Investment Detail Update: 2012-02-23
Date of Last Exhibit 300A Update: 2012-07-23
Date of Last Revision: 2012-07-23

Agency: 009 - Department of Health and Human Services   **Bureau:** 38 - Centers for Medicare and Medicaid Services

Investment Part Code: 01

Investment Category: 00 - Agency Investments

1. Name of this Investment: CMS Healthcare Integrated General Ledger Accounting System (HIGLAS)

2. Unique Investment Identifier (UII): 009-000001468

Section B: Investment Detail

1. **Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

   The Healthcare Integrated General Ledger Accounting System (HIGLAS) is a national standardized financial program that began operation in 2005. HIGLAS is a component of the department-wide effort of Health and Human Services Unified Financial Management System (UFMS). UFMS is a business transformation effort designed to integrate department-wide financial management systems and operations by aligning the Department's businesses with modern technological capabilities. HHS will use UFMS to satisfy the three categories of financial management systems requirements mandated by the FFMIA. These are Federal financial management systems requirements and the Joint Financial Management Improvement Program (JFMIP); Federal accounting standards; and the United States Standard General Ledger at the transaction level. CMS continues to closely coordinate efforts with DHHS to ensure HIGLAS core financial data integration with UFMS. The unification of the systems is aimed at improving data consolidation and financial reporting capabilities for all of DHHS. HIGLAS is a single, integrated dual-entry and FFMIA-compliant accounting system that processes the mission critical payment calculation for Medicare benefits to Part A and Part B, Medicaid Grants, and Children's Health Insurance Program (CHIP) for the entire nation. HIGLAS also incorporates internal CMS administrative program accounting transactions. HIGLAS represents the consolidation of two major CMS projects within the

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office of the CMS Chief Financial Officer. The first project, the Integrated General Ledger and Accounting System (IGLAS) project, was initiated to improve the accounting and financial management processes used by CMS's Medicare contractors to administer the Medicare Parts A and B programs. The Medicare contractors' accounts receivable, accounts payable, general ledger, and several reporting processes were deemed in particular need of improvement. The second project was an effort to improve the agency's central administrative accounting and financial management processes. This project, referred to as the Financial Accounting and Control Systems (FACS) redesign, entailed a replacement of CMS's legacy accounting system and the systems that currently support its procurement, travel management, grants management, and asset management. These two activities were combined into the HIGLAS project.

2. **How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.**

    The Federal Financial Management Improvement Act (FFMIA) requires each Federal agency to implement and maintain financial management systems that comply substantially with federal financial management systems requirements, applicable federal accounting standards, and the US Standard General Ledger at the transition level. The CMS Healthcare Integrated General Ledger Accounting System (HIGLAS) supports the DHHS' FFMIA compliance goals of accounting for the total CMS payment dollars (Medicare, Medicaid, CHIP, and CMS Administrative Program Accounting) to be processed through HIGLAS by FY 2012. HIGLAS also supports OMB Circular A-127 requiring that agency financial statements be the culmination of a systematic accounting process. The statements are to be produced by an accounting system that is an integral part of a total financial management system containing sufficient structure, effective internal controls, and reliable data. HIGLAS is paramount towards the ability of DHHS to retain a "clean" audit opinion as required by the Chief Financial Officer's (CFO) Act. The improvements and benefits attributable to HIGLAS include reduced costs due to elimination of redundant individual Medicare financial record systems, improvements in automated Medicare debt collection/referral activities, creation of audit trails for every Medicare transaction/payment/claim in HIGLAS, improved Medicare financial audit ability, and improved capability for CMS to more systematically and efficiently recover identified Medicare Contractor overpayments. HIGLAS implementation has also resulted in better internal financial controls across Medicare contractor operations. Implementation of HIGLAS has a significant and positive impact on the amount of additional interest earned (saved) in the Medicare Trust Funds. HIGLAS supports the agency's strategic mission goal of accurate and predictable payments by strengthening financial management of the Medicare program. HIGLAS allows for more effective and efficient financial oversight and reporting of CMS program and administrative accounting. If this investment isn't fully funded, HIGLAS transitions could potentially be impacted, thereby placing CMS at a higher risk of not being able to meet the Agency's FFMIA compliance goals, as well as jeopardize the Agency's clean opinion on the CFO Audit.

3. **Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

    Through FY2011, CMS has deployed HIGLAS at 14 traditional Medicare FFS contractor sites

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and 19 Medicare Administrative Contractor (MACs) sites. At present time, the total amount of CMS dollars accounted for in HIGLAS is greater than 96%. HIGLAS processes approximately 3 - 4 million payment claims nightly, acting as the system-of-record for all Medicare Parts A, B, C, D, Medicaid and Children's Health Insurance plan payments nationally. Daily payments are approaching $1.5 billion. These numbers will increase steadily through CY2012.

4. **Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

 During FY 2012, CMS anticipates reaching 100 percent of FFMIA compliance with the planned transition of 7 additional MAC sites onto HIGLAS, as well as the transition of the Medicare Secondary Payer Recovery Contractor. We will also continue supporting the production and application maintenance at the 33 MAC/legacy Medicare contractor entities that will be utilizing HIGLAS by the end of FY 2011.   In FY 2013, our current System Integrator contract expires and we plan to transition to a new services contractor. In addition, we plan to rollout the remaining internal CMS Administrative Program Accounting functionality to HIGLAS users.   Upon full deployment of HIGLAS in FY 2013, processing volume of claims are projected to be approximately 5.5 to 6 million per night.

5. **Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2001-01-31

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Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding				
	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	$21.5	$0.6	$0.7	$0.2
DME (Excluding Planning) Costs:	$477.7	$35.0	$33.3	$11.0
DME (Including Planning) Govt. FTEs:	$27.0	$1.2	$1.2	$1.1
Sub-Total DME (Including Govt. FTE):	$526.2	$36.8	$35.2	$12.3
O & M Costs:	$509.0	$99.3	$118.1	$118.3
O & M Govt. FTEs:	$27.6	$2.7	$2.8	$3.1
Sub-Total O & M Costs (Including Govt. FTE):	$536.6	$102.0	$120.9	$121.4
Total Cost (Including Govt. FTE):	$1,062.8	$138.8	$156.1	$133.7
Total Govt. FTE costs:	$54.6	$3.9	$4.0	$4.2
# of FTE rep by costs:	359	44	44	44

Total change from prior year final President's Budget ($)		$-23.8	$-18.5	
Total change from prior year final President's Budget (%)		-14.61%	-10.59%	

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2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:

The Summary of Funding table has been updated to reflect the actual Operating Level for FY 11.

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Section D: Acquisition/Contract Strategy (All Capital Assets)

				Table I.D.1 Contracts and Acquisition Strategy								
Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value ($M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded		HHSM5000031	500030014	7530							
Awarded		HHSM5000030	500030014	7530							
Awarded		HHSM5000032	500030014	7530							
Awarded		HHSM5000041	500030014	7530							
Awarded		HHSM500T0040	500030014	7530							
Awarded		HHSM5000031	500030014	7530							
Awarded		HHSM500T0001	HHSM500201100009G	7530							

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

Although earned value is not a contract requirement on all contracts, the HIGLAS program office uses a comprehensive performance-based system that applies earned-value techniques to monitor project achievement against baseline cost, schedule and technical performance goals for all work on the HIGLAS project. The HIGLAS EVMS meets reporting and auditing requirements necessary to track and control a complex information systems development project. The HIGLAS project uses several tools to provide an integrated performance based management system, including Microsoft Project 2000, Project Program Manager, Microframe Program Manager, Primavera P3E, Pert Chart Expert, WBS Chart Pro, and w/Insight EVM tools. Project management reports are reviewed weekly and monthly to assure that the project is proceeding on schedule.

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Exhibit 300B: Performance Measurement Report

Section A: General Information

Date of Last Change to Activities: 2012-07-23

Section B: Project Execution Data

Table II.B.1 Projects					
Project ID	**Project Name**	**Project Description**	**Project Start Date**	**Project Completion Date**	**Project Lifecycle Cost ($M)**
283161	HIGLAS Administrative Program Accounting	The Administrative Program Accounting (APA) effort is the analysis, development and implementation efforts needed to replace CMS' current accounting system of record, FACS with HIGLAS. This includes analysis and development for all interfaces, processes, systems and other business functionality related to Funds Management, Commitments/Obligations Management, Payment Management, Receivables Management, Grants Management, General Ledger Management, Reports Management and Other Systems/Interfaces.			
283162	HIGLAS Project Management Support	The purpose of this task is the work effort needed to support the project management activities of the HIGLAS program in the areas of planning, design, development, implementation, ongoing maintenance, and operational			

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Table II.B.1 Projects					
Project ID	**Project Name**	**Project Description**	**Project Start Date**	**Project Completion Date**	**Project Lifecycle Cost ($M)**
		support. This effort is performed by the HIGLAS Prime Contractor in support of the HIGLAS solution. The HIGLAS Prime Contractor is required to maintain several project management plans including the Program Management Strategy, Integrated Master Schedule, Quality Management Plan, Risk Management Plan and Issue Management Plan, as well as a monthly Cost Performance Report.			
283163	HIGLAS MAC Transitions	The HIGLAS transition effort includes work to be performed by the HIGLAS Prime Contractor in support of transitioning Medicare Contractors onto HIGLAS. The work is comprised of three pieces: 1) Workload Split Transitions in support of the movement of existing HIGLAS workloads to new contractors named Medicare Administrative Contractors (MACs) – the result of a Workload Split may require the creation of a new HIGLAS organization to house the workload (Split) or the transfer of the workload to an existing HIGLAS organization (Merge;) 2) Renames of existing organizations; and 3) MAC or Title XVIII HIGLAS Transitions to support the phases of a transition to bring new work onto the HIGLAS System.			
285838	HIGLAS Project Management Support 2	The purpose of this task is the work effort needed to support the project management activities of the HIGLAS program in the areas of planning, design, development,			

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Table II.B.1 Projects					
Project ID	**Project Name**	**Project Description**	**Project Start Date**	**Project Completion Date**	**Project Lifecycle Cost ($M)**
		implementation, ongoing maintenance, and operational support. This effort is performed by the HIGLAS Prime Contractor in support of the HIGLAS solution. The HIGLAS Prime Contractor is required to maintain several project management plans including the Program Management Strategy, Integrated Master Schedule, Quality Management Plan, Risk Management Plan and Issue Management Plan, as well as a monthly Cost Performance Report.			

Activity Summary								
Roll-up of Information Provided in Lowest Level Child Activities								
Project ID	**Name**	**Total Cost of Project Activities ($M)**	**End Point Schedule Variance (in days)**	**End Point Schedule Variance (%)**	**Cost Variance ($M)**	**Cost Variance (%)**	**Total Planned Cost ($M)**	**Count of Activities**
283161	HIGLAS Administrative Program Accounting							
283162	HIGLAS Project Management Support							
283163	HIGLAS MAC Transitions							
285838	HIGLAS Project Management Support 2							

Key Deliverables								
Project Name	**Activity Name**	**Description**	**Planned Completion Date**	**Projected Completion Date**	**Actual Completion Date**	**Duration (in days)**	**Schedule Variance (in days)**	**Schedule Variance (%)**
283162	283162: HIGLAS Cost		2011-04-30	2011-04-30	2011-04-30	29	0	0.00%

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					Key Deliverables				
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
	Performance Report and Financial Overview							
283161	283161: Development of Reports Group 1		2011-05-15	2011-05-15	2011-05-15	103	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-05-31	2011-05-31	2011-05-31	30	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-06-30	2011-06-30	2011-06-30	29	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-07-31	2011-07-31	2011-07-31	30	0	0.00%
283163	283163: Transition of Noridian Part A (MN) to HIGLAS		2011-08-05	2011-08-05	2011-08-05	41	0	0.00%
283163	283163: Transition of Noridian Part A (AK, WA, OR, ID) to HIGLAS		2011-08-05	2011-08-05	2011-08-05	41	0	0.00%
283163	283163: Transition of Noridian Part B to HIGLAS		2011-08-19	2011-08-19	2011-08-19	55	0	0.00%
283161	283161: Development of Reports Group 2		2011-08-30	2011-08-30	2011-08-30	106	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-08-31	2011-08-31	2011-08-31	30	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-09-30	2011-09-30	2011-09-30	29	0	0.00%
283163	283163: Transition of		2011-10-22	2011-10-22	2011-10-22	119	0	0.00%

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				Key Deliverables				
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
	the Medicare Secondary Payer Recovery Contractor to HIGLAS							
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-10-31	2011-10-31	2011-10-31	30	0	0.00%
283163	283163: Transition of Cahaba Part B to HIGLAS		2011-11-18	2011-11-18	2011-11-18	146	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-11-30	2011-11-30	2011-11-30	29	0	0.00%
283161	283161: Development of Reports Group 3		2011-11-30	2011-11-30	2012-02-03	91	-65	-71.43%
283163	283163: Transition of J11 Part A MAC to HIGLAS		2011-12-09	2011-12-09	2011-12-09	153	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2011-12-31	2011-12-31	2011-12-31	30	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2012-01-31	2012-01-31	2012-01-31	30	0	0.00%
283163	283163: Transition of J11 Part B MAC to HIGLAS		2012-02-17	2012-02-17	2012-02-17	153	0	0.00%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2012-02-29	2012-02-29	2012-02-29	28	0	0.00%
283163	283163: Transition of J8 Part B MAC to HIGLAS		2012-03-09	2012-03-09	2012-03-09	152	0	0.00%

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			Key Deliverables					
Project Name	**Activity Name**	**Description**	**Planned Completion Date**	**Projected Completion Date**	**Actual Completion Date**	**Duration (in days)**	**Schedule Variance (in days)**	**Schedule Variance (%)**
283163	283163: Transition of J15 Part B MAC to HIGLAS		2012-03-16	2012-03-16	2012-03-16	152	0	0.00%
283161	283161: Development of Reports Group 4		2012-03-31	2012-03-31		121	-153	-126.45%
283162	283162: HIGLAS Cost Performance Report and Financial Overview		2012-03-31	2012-03-31	2012-03-31	30	0	0.00%
283163	283163: Transition of JH Part B MAC to HIGLAS		2012-04-13	2012-04-13	2012-04-13	152	0	0.00%
283163	283163: Transition of JF Part B MAC to HIGLAS		2012-04-20	2012-04-20	2012-04-20	152	0	0.00%
285838	285838: HIGLAS Cost Performance Report and Financial Overview		2012-04-30	2012-04-30	2012-04-30	29	0	0.00%
285838	285838: HIGLAS Cost Performance Report and Financial Overview		2012-05-31	2012-05-31	2012-05-31	30	0	0.00%
283163	283163: Transition of remaining MACs to HIGLAS		2012-06-22	2012-06-22		153	-70	-45.75%
285838	285838: HIGLAS Cost Performance Report and Financial Overview		2012-06-30	2012-06-30	2012-06-30	29	0	0.00%

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Section C: Operational Data

Table II.C.1 Performance Metrics								
Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
Percent of system availability for quarterly release/development environment	Percentage	Customer Results - Service Accessibility	Over target	99.500000	99.500000	100.000000	99.500000	Semi-Annual
Percent of operational problem tickets resolved within their SLA targets	Percentage	Customer Results - Timeliness and Responsiveness	Over target	90.000000	90.000000	100.000000	90.000000	Semi-Annual
Percent of the efficiency of the utilization of the resources on the project (CPI).	Percentage	Process and Activities - Financial	Over target	90.000000	90.000000	106.000000	91.000000	Monthly
Percent of efficiency of the project team in utilizing the time allocated for the project (SPI).	Percentage	Process and Activities - Financial	Over target	90.000000	90.000000	100.000000	91.000000	Monthly
Percent of program deliverables accepted according to schedule	Percentage	Process and Activities - Quality	Over target	90.000000	90.000000	96.111000	92.000000	Semi-Annual
Percent of adherence to budget/cost controls	Percentage	Process and Activities - Financial	Over target	92.000000	92.000000	100.000000	93.000000	Semi-Annual